Abstract of the Disclosure

This invention provides a method of preparing a quaternary ammonium hydroxide compound having the formula $(NR^1R^2R^3R^4)OH$, wherein R^1 and R^2 are independently C_1-C_4 alkyl; R^3 is benzyl or a C_1-C_{20} alkyl or a C_1-C_{20} aryl-sutstituted alkyl; R^4 is a C_8-C_{20} alkyl. The method includes the step of reacting a quaternary ammonium compound having the formula $(NR^1R^2R^3R^4)^+ X^-$, wherein R^1, R^2, R^3, and R^4 are as defined above and X is Br or Cl, with a metal hydroxide in an aminoalcohol solvent to yield the quaternary ammonium hydroxide. The reaction forms metal bromide and/or metal chloride as a byproduct. The metal byproducts and excess metal hydroxide (if any) can be removed by methods known in the art. According to one preferred embodiment, the reaction of the quaternary ammonium compound with the metal hydroxide is performed in an anhydrous environment (i.e., with no water present).